

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, et al.,	: 09-50026 (REG)
f/k/a General Motors Corp., et al.	:
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF DEBTORS' 170th OMNIBUS OBJECTION TO CLAIMS
(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)

PLEASE TAKE NOTICE that on January 26, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 170th omnibus objection to expunge certain compensation and welfare benefits claims of retired and former salaried and executive employees (the "**170th Omnibus Objection to Claims**"), and that a hearing (the "**Hearing**") to consider the 170th Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States

Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 1, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 170th OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses or objections to this 170th Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Ted Stenger); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys

for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.); so as to be received no later than **February 22, 2011 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the 170th Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 170th Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
January 26, 2011

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

DEBTORS' 170th OMNIBUS OBJECTION TO CLAIMS
(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its
affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully represent:

Relief Requested

1. The Debtors file this 170th omnibus objection (the “**170th Omnibus Objection to Claims**”)¹ pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging certain welfare benefits claims listed on **Exhibit “A”** annexed hereto, filed by retired and former salaried and executive employees (the “**Salaried and Executive Employees**”).

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto filed by the Salaried and Executive Employees (the “**Salaried and Executive Employee Welfare Benefits Claims**”) and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” assert claims that either (i) relate to liabilities that have been assumed by General Motors LLC (“**New GM**”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**Master Purchase Agreement**”), dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM, or (ii) relate to alleged rights to benefits which were in reality unvested, and as described herein, are otherwise not the responsibility of the Debtors. The Salaried and Executive Employee Welfare Benefits Claims include claims for medical, dental, vision, life insurance, short term disability, long term

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

disability, tuition assistance, and extended care coverage, or a combination thereof, offered under the following plans sponsored by the Debtors prior to the Commencement Date (as defined below): the General Motors Salaried Health Care Program, the General Motors Life and Disability Benefits Program for Salaried Employees, and the Tuition Assistance Program for Salaried Employees in the United States (collectively, the “**Salaried Benefit Plans**”). Retired and former executive employees have also made claims with respect to supplemental life insurance and personal liability insurance under the following plans sponsored by Debtors prior to the Commencement Date: the General Motors Supplemental Life Benefits Program for Executive Employees and the Personal Umbrella Liability Insurance Program (together with the Salaried Benefit Plans, the “**Benefit Plans**,” and the benefits provided under the Benefit Plans, the “**Welfare Benefits**”). As described further below, the Salaried and Executive Employee Welfare Benefits Claims have been assumed by New GM pursuant to the Master Purchase Agreement and, therefore, are not liabilities of MLC or the other Debtors, and should be disallowed and expunged.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. On June 1, 2009 (the “**Commencement Date**”), four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**REALM/ENCORE**

² The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

Debtors”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On September 16, 2009, this Court entered an order (ECF No. 4079) establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order (ECF No. 4586) establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the REALM/ENCORE Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

6. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit “A” have all filed claims against the Initial Debtors.

The Salaried and Executive Employee Welfare Benefits Claims

7. The Salaried and Executive Employee Welfare Benefits Claims assert claims arising out of either the reduction or elimination of Welfare Benefits prior to the Commencement Date (the “**Benefit Modification Claims**”), or the failure to provide certain

³ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

accrued Welfare Benefits required to be provided pursuant to the terms of the applicable Benefit Plan as in effect at the time of the alleged failure (the “**Accrued Benefits Claims**”), or a combination thereof. In many cases, the amounts stated with respect to the Benefit Modification Claims are based on a permanent reduction or elimination of certain Welfare Benefits following the time that the applicable Benefits Plan had been assumed by New GM.

**Accrued Benefits Claims
Have Been Assumed by New GM**

8. On July 10, 2009 (the “**Closing Date**”), New GM completed its purchase of substantially all of the Debtors’ assets in accordance with the Master Purchase Agreement. Pursuant to Section 6.17(e) of the Master Purchase Agreement (*Assumption of Certain Parent Employee Benefit Plans and Policies*), New GM assumed certain employee benefit plans specified in a disclosure schedule, i.e., the “Assumed Plans,” and the Benefit Plans were included on that schedule. The Master Purchase Agreement provides, at Section 6.17(e):

As of the Closing Date, Purchaser or one of its Affiliates shall assume (i) the Parent Employee Benefit Plans and Policies set forth on Section 6.17(e) of the Sellers’ Disclosure Schedule as modified thereon, and all assets, trusts, insurance policies and other Contracts relating thereto, except for any that do not comply in all respects with TARP or as otherwise provided in Section 6.17(h) and (ii) all employee benefit plans, programs, policies, agreements or arrangements (whether written or oral) in which Employees who are covered by the UAW Collective Bargaining Agreement participate and all assets, trusts, insurance and other Contracts relating thereto (the “**Assumed Plans**”), for the benefit of the Transferred Employees and Sellers and Purchaser shall cooperate with each other to take all actions and execute and deliver all documents and furnish all notices necessary to establish Purchaser or one of its Affiliates as the sponsor of such Assumed Plans including all assets, trusts, insurance policies and other Contracts relating thereto. Other than with respect to any Employee who was or is covered by the UAW Collective Bargaining Agreement, Purchaser shall have no Liability with respect to any modifications or changes to Benefit Plans contemplated by Section 6.17(e) of the Sellers’ Disclosure Schedule, or changes made by Parent prior to the Closing Date, and Purchaser shall not assume any Liability with respect to any such

decisions or actions related thereto, and *Purchaser shall only assume the Liabilities for benefits provided pursuant to the written terms and conditions of the Assumed Plan as of the Closing Date.* Notwithstanding the foregoing, the assumption of the Assumed Plans is subject to Purchaser taking all necessary action, including reduction of benefits, to ensure that the Assumed Plans comply in all respects with TARP. Notwithstanding the foregoing, but subject to the terms of any Collective Bargaining Agreement to which Purchaser or one of its Affiliates is a party, Purchaser and its Affiliates may, in its sole discretion, amend, suspend or terminate any such Assumed Plan at any time in accordance with its terms.

(emphasis added). As a result, New GM assumed the Accrued Benefits Claims to the extent required to be provided under the terms of the applicable Benefit Plan as of the Closing Date, including responsibility for all claims incurred prior to the Closing Date and properly payable pursuant to the terms of the applicable Benefit Plan in effect when such claims were incurred. Therefore, the Debtors do not have any liability with respect to the Accrued Benefits Claims.

**Benefit Modification Claims Should Be Disallowed
As Debtors Had Right to Amend or Terminate Each Benefit Plan**

9. New GM did not assume any liability for Welfare Benefits to be provided on an unmodified basis following any point in time prior to the Closing Date when the benefits were modified (i.e., any reduction or elimination of benefits under the Benefit Plans), which form the basis for the Benefit Modification Claims. MLC's right to amend or terminate each Benefit Plan was specifically reserved in the applicable plan document such that benefits under each Benefit Plan were not vested and could be reduced or eliminated without continuing liability.

10. The Employee Retirement Income Security Act of 1974, as amended (“ERISA”), comprehensively regulates employer-provided welfare benefit plans. Most importantly, ERISA does not require any vesting of welfare benefits, and therefore, such benefits may be forfeited in accordance with the terms of the welfare benefit plan. Welfare benefit plans of the type at issue in the Salaried and Executive Employee Welfare Benefits Claims are

specifically excluded from the vesting requirements of ERISA. 29 U.S.C. § 1051(1); *see Moore v. Metro. Life Ins. Co.*, 856 F.2d at 491; *Sprague v. Gen. Motors Corp.*, 133 F.3d 388 (1998) at 400.⁴

As to the consideration of vested benefits, the Sixth Circuit, in *Sprague*, stated:

To vest benefits is to render them forever unalterable. Because vesting of welfare plan benefits is not required by law, an employer's commitment to vest such benefits is not to be inferred lightly; the intent to vest "must be found in the plan documents and must be stated in clear and express language.

133 F.3d at 400 (citing *Wise v. El Paso Natural Gas Co.*, 986 F.2d 929, 937 (5th Cir.), *cert. denied*, 510 U.S. 870 (1993)).

11. In dealing with claims similar to the Salaried and Executive Employee Welfare Benefits Claims, the Sixth Circuit has noted that welfare plans such as the Benefit Plans are specifically exempted from vesting requirements to which pension plans are subject under ERISA, and accordingly, employers such as MLC, "are generally free under ERISA, for any reason at any time, to adopt, modify or terminate welfare plans." *Curtiss-Wright Corp. v. Schoonejongen*, 514 U.S. 73, 78 (1995) (citing *Adams v. Avondale Indus., Inc.*, 905 F.2d 943, 947 (6th Cir.), *cert. denied*, 498 U.S. 984 (1990)). The Sixth Circuit recognized that once benefits are vested, it renders them forever unalterable. Therefore, it is stated:

⁴ As the Second Circuit noted in *Moore*, Congress explicitly rejected the concept of automatic vesting for medical benefits for good policy reasons:

With regard to an employer's right to change medical plans, Congress evidenced its recognition of the need for flexibility in rejecting the automatic vesting of welfare plans. Automatic vesting was rejected because the costs of such plans are subject to fluctuating and unpredictable variables. Actuarial decisions concerning fixed annuities are based on fairly stable data, and vesting is appropriate. In contrast, medical insurance must take account of inflation, changes in medical practice and technology, and increases in the costs of treatment independent of inflation. These unstable variables prevent accurate predictions of future needs and costs. While these plaintiffs would be helped by a decision in their favor, such a ruling would not only fly in the face of ERISA's plain language but would also decrease protection for future employees and retirees. 856 F.2d at 492.

Because vesting of welfare plan benefits is not required by law, an employer's commitment to vest such benefits is not to be inferred lightly; the intent to vest "must be found in the plan documents and must be stated in clear and express language.

Sprague, 133 F.3d at 400. Thus, the Salaried and Executive Employees bear the burden of showing that MLC intended to vest benefits provided by the Benefits Plans, and the Salaried and Executive Employee Welfare Benefits Claims do not discharge this burden, as none of the Salaried and Executive Employee Welfare Benefits Claims provide any support to the contention that the Salaried and Executive Employees enjoy vested rights to benefits.

12. ERISA does not require that welfare benefits be vested, and no contractual right to vesting has been created under the terms of any Benefit Plan or any operative documents related thereto. The Debtors properly reserved their right to amend or terminate Welfare Benefits under the terms of the Benefit Plan documents and related plan documents (including summary plan descriptions), and therefore, the Benefit Plan documents do not create any contractual rights to the Welfare Benefits. In addition, the Debtors reserved their right to amend or terminate the Welfare Benefits under various communications to employees, such as in retirement and termination offer agreements. Further, the Salaried and Executive Employee Welfare Benefits Claims provide no support showing contractual rights contradicting the Debtors' common practice of advising welfare plan participants of the Debtors' right to amend or terminate the Welfare Benefits at any time.

13. By way of example, the first section of the plan document summary of the Health Care Program, dated January 1, 2001, states:

The Corporation reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time, by action of its Board of Directors or other committee expressly authorized by the Board to take such action. No enrollee described in this Program may be deemed to have any vested right to continued coverage under any or all of the provisions of the Program.

The Summary Plan Description of the Health Care Program, as set forth in the benefits handbook for salaried retirees states:

General Motors Corporation reserves the right to amend, change, or terminate the Plans and Programs described in this booklet. The Plans and Programs can be amended only in writing by an appropriate committee or individual as expressly authorized by the Board of Directors. No other oral or written statements can change the terms of a benefit Plan or Program.

The plan document for the General Motors Supplemental Life Benefits Program for Executive Employees, effective January 1, 2006, states at section 3.4(a):

The Company, as the Program Administrator, shall be responsible for the administration of the Program. The Company reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time by action of its Board of Directors or other individual or committee expressly authorized by the Board to take such action. The benefits available to Employees are determined solely by the terms of the Program. Absent an express delegation of authority from the Board of Directors, no one has the authority to commit the Company to any benefit or benefit provisions not provided for under the terms of the Program.

The summary plan description of the Personal Liability Insurance Program, dated February 2008, reads:

The insurance described briefly herein is subject to the detailed terms and conditions of General Motors Personal Umbrella Liability Insurance (PULI) Program as now constituted or hereafter modified or supplemented and the contracts issued pursuant thereto, which shall govern with respect to all matters referred to in this brochure. General Motors reserves the right to modify, revoke, suspend, terminate, or change the Program, in whole or in part, at any time, except as may be limited by the provisions of the contract, or its supplements, and by the provisions of any applicable federal or state laws.

14. On the basis of such language, the United States Court of Appeals for the Sixth Circuit in *Sprague* reviewed the plan documents and summary plan descriptions of certain

of the Salaried Benefit Plans and found that the Salaried Benefit Plans explicitly permit GM to unilaterally amend or terminate the Welfare Benefits provided under such plans. 133 F.3d at 400.⁵

15. In fact, several of the Salaried and Executive Employee Welfare Benefits Claims include supporting agreements that clearly reserve the Debtors' rights to amend or terminate the Benefit Plans offered under such retirement offer agreements. Indeed, under the terms of retirement offer letters to employees, the language is as follows:

This summary presents general information only. Any reference to the payment of benefits is conditioned upon your eligibility to receive them. Each of these programs has its own terms and conditions which in all respects control the benefits provided. General Motors Corporation reserves the right to amend, change or terminate programs described herein.⁶

16. As described above, the Debtors have expressly reserved the contractual right to terminate or otherwise modify the Welfare Benefits. Section 1114 of the Bankruptcy Code requires a debtor to continue to pay “retiree benefits” under certain circumstances after a bankruptcy filing. Courts outside this Circuit have determined that section 1114 of the Bankruptcy Code does not apply to benefit plans under which the plan sponsor reserves a right to amend or terminate such plans or benefits thereunder. *See In re Dorskil Cos.*, 130 B.R. 870 (Bankr. D. Kan. 1991). While case law exists holding to the contrary outside of the Second Circuit,⁷ recently, in the chapter 11 case of *In re Delphi Corp.*, Ch. 11 Case No. 05-44481 (RDD)

⁵ The Sixth Circuit found: “Most of the summary plan descriptions unambiguously reserved GM’s right to amend or terminate the plan. For example: ‘General Motors Corporation reserves the right to amend, change or terminate the Plans and Programs described in this booklet.’ Your GM Benefits (1984) [and] ‘The Corporation reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time, by action of its Board of Directors.’ Your Benefits in Retirement (1985).” 133 F.3d at 400 at 401.

⁶ Provided by William C. Campbell (Claim Number 60992), Summary Plan Description entitled, “Supplemental Life Benefits Program Coverage (Effective January 1, 1989 for Certain Executives Who, on January 1, 1984, Were Under Age 55 and Not Retired),” dated December 1988.

⁷ *See IUE-CWA v. Visteon Corp. (In re Visteon Corp.)*, 612 F.3d 210 (3d Cir. 2010), where Section 1114 was found to apply even when the sponsor has reserved the right to amend or terminate the plan.

2009 Bankr. LEXIS 576 (Bankr. S.D.N.Y. Mar. 10, 2009), Bankruptcy Judge Drain reviewed and agreed with the rationale of *Doskicil*. Judge Drain found that “if, in fact, the debtors have the unilateral right to modify a health or welfare plan, that modifiable plan is the plan that is to be maintained . . . with the debtors’ pre-bankruptcy rights not being abrogated by the requirements of Section 1114”. *Id.* at *19.⁸ Consequently, *Doskicil* is persuasive and should be followed, and section 1114 of the Bankruptcy Code should not be construed to provide the Salaried and Executive Employees with more rights than they would have in a non-bankruptcy context.

17. Because (i) ERISA recognizes that employers are free to amend or terminate welfare benefits, (ii) no contrary contractual rights to vested welfare benefits has been established by the Salaried and Executive Employees;⁹ and (iii) section 1114 does not apply to the Salaried and Executive Employee Welfare Benefits Claims in this context, the Debtors have no liability for the Benefit Modification Claims.

**The Debtors Have No Liability
For the Salaried and Executive Employee Welfare Benefits Claims**

18. Because (i) New GM assumed the Benefit Plans, and/or (ii) the Debtors had a right to amend or terminate the Welfare Benefits, the Debtors have no liability for the Salaried and Executive Employee Welfare Benefits Claims.

The Relief Requested Should Be Approved by the Court

19. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential

⁸ Although Judge Drain agreed with the rationale of *Doskicil* and its related progeny, for reasons not pertinent to the cases at bar, he approved the appointment of a retirees committee for the limited purpose of determining whether there were any retirees holding vested benefits and restricted the costs of the retirees committee to \$200,000.

⁹ Indeed, the Debtors note the rationale for the amount of the Salaried and Executive Employee Welfare Benefits Claims is either not supported in the applicable proof of claim, or based on an estimate of the lifetime loss due to the reduction or elimination of benefits or the value of the benefit that is alleged not to have been paid.

allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

20. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). As described herein, the Debtors have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that the Salaried and Executive Employee Welfare Benefits Claims are not the responsibility of MLC or the other Debtors, having been assumed by New GM as described above, or amended or terminated as permitted. To avoid the possibility of multiple recoveries by the same creditor, or recoveries by a creditor where no recovery is due, the Debtors request that the Court disallow and expunge in their entirety the Salaried and Executive Employee Welfare Benefits Claims.

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Notice

21. Notice of this 170th Omnibus Objection to Claims has been provided to each claimant listed on Exhibit "A" and parties in interest in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360).

22. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
January 26, 2011

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
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Attorneys for Debtors
and Debtors in Possession

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ALBERT W. KING 2115 DAVIS AVENUE S RENTON, WA 98055 UNITED STATES OF AMERICA	39279	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$29,218.00 (U) \$29,218.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ALFRED P DEBUHR 8211 DUNHAM RD DOWNERS GROVE, IL 60516	45967	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,716.50 (U) \$15,716.50 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ANDRE VISSER 6420 TANGLEWOOD LN GRAND BLANC, MI 48439	20730	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$122,400.00 (U) \$122,400.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ANNA KRETZ 8309 HIGH MEADOWS TR. CLARKSTON, MI 48348 UNITED STATES OF AMERICA	30759	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$500,000.00 (U) \$500,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ANNA KRETZ 8309 HIGH MEADOWS TR CLARKSTON, MI 48348	30760	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$60,432.00 (U) \$60,432.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ANSTAETT, KATHLEEN A 1647 OLDE HALEY DR CENTERVILLE, OH 45458	33544	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,000.00 (U)		
			\$25,000.00 (T)		
ANSTAETT, RICHARD A 1647 OLDE HALEY DR CENTERVILLE, OH 45458	33543	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,000.00 (U)		
			\$25,000.00 (T)		
AUBREY SHORT 803 ROCKWOOD DRIVE NOLESNVILLE, TN 37135 UNITED STATES OF AMERICA	43915	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$50,180.00 (U)		
			\$50,180.00 (T)		
BAKER III, HENRY A 2163 BRITTANY CT FERNANDINA BEACH, FL 32034	20409	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$58,878.00 (U)		
			\$58,878.00 (T)		
BARRY CHABALA 43080 AVON RD. CANTON, MI 48187 UNITED STATES OF AMERICA	26938	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$121,676.00 (U)		
			\$121,676.00 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BAUGHMAN, ANNIE S 519 WELCH ST PHILADELPHIA, MS 39350	2688	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$211.13 (U)		
			\$211.13 (T)		
BELL JR PAUL L 12837 CAMBRIDGE RD LEAWOOD, KS 66209	32920	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$112,773.00 (U)		
			\$112,773.00 (T)		
BERNARD KOOGLER 811 PINELAND LN LINDALE, TX 75771	30266	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$139,187.00 (U)		
			\$139,187.00 (T)		
BOEVE - SELLERS, CYNTHIA A 54720 KINGSLEY CT SHELBY TWP, MI 48316	2971	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$66,836.00 (U)		
			\$66,836.00 (T)		
BRIGHT, JAMES A 552 W WHIPP RD DAYTON, OH 45459	20485	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$53,979.00 (U)		
			\$53,979.00 (T)		
BROWER, DAVID G 401 ALBEMARLE BLVD HERTFORD, NC 27944	22858	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$175,395.00 (U)		
			\$175,395.00 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BRUCE GRATHWOHL 106 E MAPLE ST ALEXANDRIA, VA 22301 UNITED STATES OF AMERICA	37215	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$37,963.00 (U) \$37,963.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BRUCE GRATHWOHL 106 E. Maple St. Alexandria, VA 22301 UNITED STATES OF AMERICA	37216	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$92,540.00 (U) \$92,540.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BURGET, ALBERT H 4680 SAWMILL RD CLARENCE, NY 14031	20706	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$128,120.00 (U) \$128,120.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BUSCHMANN, WILLIAM J 2736 SW BEAR PAW TRL PALM CITY, FL 34990	62112	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$270,985.00 (U) \$270,985.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CANNADY DENNIS L 112 POND SIDE BEAUFORT, SC 29906	23255	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$161,368.00 (U) \$161,368.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CARLETON MATZELLE 5345 IROQUOIS COURT CLARKSTON, MI 48348 UNITED STATES OF AMERICA	28105	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$36,098.00 (U) \$36,098.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CAROL K O'MELIA 1985 BRITTAINY OAKS TRL NE WARREN, OH 44484	61023	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$40,791.80 (U) \$40,791.80 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CULLENS, VIRGINIA F PO BOX 167 BARRYTON, MI 49305	62590	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$20,824.00 (U) \$20,824.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CYNTHIA MURPHREE 104 S MILLWOOD RD SILEX, MO 63377	62055	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$43,000.00 (U) \$43,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DANIEL D ALBEE 29555 CASTLE CREEK LN ESCONDIDO, CA 92026	31483	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$383,960.00 (U) \$383,960.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DANIEL, PATRICIA D 8852 ASBURY PARK DETROIT, MI 48228	39313	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$75,970.00 (U) \$75,970.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DAVID CADWALLADER 516 N. COLLEGE STREET LINCOLN, IL 62656 UNITED STATES OF AMERICA	21778	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$160,485.00 (U) \$160,485.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DEBUHR, ALFRED P 8211 DUNHAM RD DOWNERS GROVE, IL 60516	43934	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$164,503.00 (U) \$164,503.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DONALD PETERSON 6824 FAIRVIEW RD YOUNGSTOWN, OH 44515	29274	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$58,978.00 (U) \$58,978.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DOUGLAS STERETT 40679 VILLAGWOOD RD NOVI, MI 48375	64279	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$113,443.00 (U) \$113,443.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ELTON G PIERSON 140 GIGI LN LOUDON, TN 37774	22904	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,054.00 (U) \$24,054.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ELTON G PIERSON 140 GIGI LN LOUDON, TN 37774	22905	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$91,588.00 (U) \$91,588.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
G. THOMAS GRAPE 854 LATTA RD ROCHESTER, NY 14612	29730	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$50,000.00 (U)		
			\$50,000.00 (T)		
GILMORE, THOMAS N 1836 SE EL PINAR LN STUART, FL 34996	23235	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$65,000.00 (U)		
			\$65,000.00 (T)		
GOTTEMOLLER, PAUL 12209 S 93RD AVE PALOS PARK, IL 60464	23170	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$208,335.00 (U)		
			\$208,335.00 (T)		
GREGORY M JANECH 3627 BAYBROOK DR WATERFORD, MI 48329	20872	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$91,885.00 (U)		
			\$91,885.00 (T)		
HAMILTON, WILLIAM E 16216 WYNSTONE LN AUSTIN, TX 78717	30613	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$221,042.00 (U)		
			\$221,042.00 (T)		
HEIDEN, RONALD H 335 GLEN WOODS TRL GAYLORD, MI 49735	20605	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$42,898.00 (U)		
			\$42,898.00 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
HOPPE, HENRY T 1727 VICTORIA CIR VERO BEACH, FL 32967	21793	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$217,360.00 (U) \$217,360.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JACOBS WILLIAM J 7682 S SANCTUARY RD FRANKLIN, WI 53132 UNITED STATES OF AMERICA	28265	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$63,658.00 (U) \$63,658.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JACUS, RAYMOND F 73149 BEL AIR RD PALM DESERT, CA 92260	10163	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$277,795.50 (U) \$277,795.50 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JAMES A BRIGHT 552 W WHIPP RD DAYTON, OH 45459 UNITED STATES OF AMERICA	20486	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,054.00 (U) \$24,054.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JAMES DOOLEY 3136 ROYAL ROAD JANESVILLE, WI 53546 UNITED STATES OF AMERICA	31531	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$37,000.00 (U) \$37,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
JAMES P KURLINSKI 15237 WINTER PARK MACOMB, MI 48044	28135	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$27,797.00 (U) \$27,797.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JIMMY HALL 7000 20TH ST LOT 929 VERO BEACH, FL 32966	31306	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$274,000.00 (U) \$274,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JUDY LARKINS 615 WINDING BRANCH RD ROCK HILL, SC 29732	6460	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$530.99 (U) \$530.99 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
KANGAS, ERROL S 161 NW PETREY LOOP WHITE SPRINGS, FL 32096 UNITED STATES OF AMERICA	45627	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$42,234.56 (U) \$42,234.56 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
KOENIG, RAYMOND H 705 11TH ST APT 407 WILMETTE, IL 60091	23141	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$87,440.00 (U) \$87,440.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
KOLLOM, MALLE 20643 SW COOPER RIDGE CT BEAVERTON, OR 97007	26500	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$17,404.00 (U) \$17,404.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MATHEWS, M D 3973 KNOX AVE ROSAMOND, CA 93560	17342	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$25,358.00 (U)		
			\$25,358.00 (T)		
MCGUIRE CHARLES F 3494 LONG DR MINDEN, NV 89423	24054	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$29,108.00 (U)		
			\$29,108.00 (T)		
MELVIN UNDERWOOD 4495 ROSEBUD RD LOGANVILLE, GA 30052 UNITED STATES OF AMERICA	23657	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$20,960.00 (U)		
			\$20,960.00 (T)		
MEYER, RICHARD A 10206 TOLEDO CIR BLOOMINGTON, MN 55437	23947	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$90,000.00 (U)		
			\$90,000.00 (T)		
MICHAEL MORTIER 1260 CHAFFER DR ROCHESTER HILLS, MI 48306	33540	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$114,000.00 (U)		
			\$114,000.00 (T)		
NED ROBERTS 119 REGINA CT MURFREESBORO, TN 37128	28990	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$94,000.00 (U)		
			\$94,000.00 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
NOWAK JAMES F 2359 BULLOCK RD BAY CITY, MI 48708	30891	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$84,470.00 (U) \$84,470.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
NOWAK JR, STANLEY J 13030 AMESBURY CT FENTON, MI 48430	31710	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$139,806.00 (U) \$139,806.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PATRICIA DANIEL 8852 ASBURY PARK DETROIT, MI 48228	39312	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$17,385.00 (U) \$17,385.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PATRICK K RILEY 6208 SONORA DR GRANBURY, TX 76049	32903	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$53,800.00 (U) \$53,800.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PAUL LANGER 2678 N MCMULLEN BOOTH APT 814 CLEARWATER, FL 33761	21645	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$33,630.00 (U) \$33,630.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PEACOCK, BARBARA R 5276 CRESTWAY DR BAY CITY, MI 48706	21536	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$98,541.00 (U) \$98,541.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
PHILIP ALBENZE 3270 LORI LANE NEW PORT RICHEY, FL 34655	23387	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$117,386.00 (U) \$117,386.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PHILIP ALBENZE 3270 LORI LANE NEW PORT RICHEY, FL 34655	23388	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$27,797.00 (U) \$27,797.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PRESCHER, KARL B 586 DORCHESTER WAY MILFORD, MI 48381	64893	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$73,370.00 (U) \$73,370.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RAYMOND C PIESKO 10159 CARMER ROAD FENTON, MI 48430	65696	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$289,665.00 (U) \$289,665.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RAYMOND SCHIAN 11058 MAPLE ROAD BIRCH RUN, MI 48415	23462	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$57,600.00 (U) \$57,600.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
REGINA VESTY 250 MARMOOR CT ROCHESTER HILLS, MI 48309	44401	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$60,432.00 (U) \$60,432.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RESKE RAYMOND D 5014 SURREY DR STERLING HEIGHTS, MI 48310	49579	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$124,229.00 (U) \$124,229.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RICKY SEVERSON 13040 SE 92ND COURT RD SUMMERFIELD, FL 34491	39276	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$151,653.00 (U) \$151,653.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RITCHIE, FREDERICK M 4930 FAIRWAY RIDGE CIR WEST BLOOMFIELD, MI 48323	44673	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$400,250.00 (U) \$400,250.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ROBERT C WEINBAUM 823 GEORGIA ST KEY WEST, FL 33040	61844	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$666,000.00 (U) \$666,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ROBERT F BEYER 5558 PALM BEACH BOULEVARD #410 FORT MYERS, FL 33905	61714	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$42,000.00 (U) \$42,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ROGER SMITH 10500 CR1 RIDGWAY, CO 81432 UNITED STATES OF AMERICA	20492	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$101,980.00 (U) \$101,980.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RONALD ELZERMAN 335 LAKE FOREST ROCHESTER HILLS, MI 48309	20123	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$34,309.00 (U) \$34,309.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RONALD HEIDEN 335 GLEN WOODS TRL GAYLORD, MI 49735	20606	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$100,000.00 (U) \$100,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RONALD P. KLOECKNER 28435 SUNSET BLVD W LATHRUP VILLAGE, MI 48076	27162	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$36,122.00 (U) \$36,122.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ROSE, MORRIS E 307 PARKRIDGE DR CLAYTON, NC 27527	28403	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$122,232.00 (U) \$122,232.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RUECKERT, JERRY D 3328 GINGERSNAP LN LANSING, MI 48911	44672	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$48,000.00 (U) \$48,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RYCHEL GERALD E 2926 REPPUHN DR SAGINAW, MI 48603	33520	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$100,202.00 (U) \$100,202.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
RYCHEL, GERALD E 2926 REPPUHN DR SAGINAW, MI 48603	33441	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$59,890.00 (U)		
			\$59,890.00 (T)		
SANDY MALNAR-BOWLES 1223 RIVIERA DRIVE FLINT, MI 48507 UNITED STATES OF AMERICA	37612	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$136,068.00 (U)		
			\$136,068.00 (T)		
SANDY MALNAR-BOWLES 1223 RIVIERA DR FLINT, MI 48507	37613	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$34,757.00 (U)		
			\$34,757.00 (T)		
SEVERSON, RICKY E 13040 SE 92ND COURT RD SUMMERFIELD, FL 34491	39277	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$82,604.00 (U)		
			\$82,604.00 (T)		
SHEA, DONALD F 47603 SCENIC CIRCLE DR S CANTON, MI 48188	49599	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$147,930.00 (U)		
			\$147,930.00 (T)		
SIMICH, EDWARD E 6515 NW 94TH ST OKLAHOMA CITY, OK 73162	27634	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$95,893.76 (U)		
			\$95,893.76 (T)		

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
STEARNS, CHERYL L 536 FRANK SHAW RD TALLAHASSEE, FL 32312	28934	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$132,000.00 (U) \$132,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
STEPHEN F HARGIS 55 N MAIN ST CLARKSTON, MI 48346	62201	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$98,774.00 (U) \$98,774.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
STEPHENSON, ARVELLA 229 SOUTHSIDE DR GAINESVILLE, TX 76240	31289	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$129,772.00 (U) \$129,772.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SUSAN C CONWAY 41829 RIVERWOOD CT CANTON, MI 48187	62603	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$88,000.00 (U) \$88,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
THOMAS BROWN 4861 SHORELINE BLVD WATERFORD, MI 48329	63054	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$92,700.00 (U) \$92,700.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
THOMAS J KARNOSKY 4515 GRATIOT RD SAGINAW, MI 48638	37003	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$357,200.00 (U) \$357,200.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
THOMAS M FISHER 1954 JASON CT COMMERCE TWP, MI 48382	26809	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$138,946.00 (U) \$138,946.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
THOMAS RANG 167 ELMWOOD CT SALINE, MI 48176 UNITED STATES OF AMERICA	29041	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$103,192.00 (U) \$103,192.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TOMCHAK FRANK A 1127 SOUTH LAKE DRIVE UNIT 217 NOVI, MI 48377	44666	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$100,000.00 (U) \$100,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
VERAL VALENTINE 7071 N CRESCENT DR PENTWATER, MI 49449	31718	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$83,000.00 (U) \$83,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
VESTY, REGINA M 250 MARMOOR CT ROCHESTER HILLS, MI 48309	44402	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$92,771.00 (U) \$92,771.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
WILLIAM FLINN 4645 SOUTHPORT XING NORCROSS, GA 30092	17942	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$80,359.00 (U) \$80,359.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
WILLSON, WILLIAM E 5125 OAK PARK DR CLARKSTON, MI 48346	7540	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$189,000.00 (U) \$189,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
YOUNT, DONALD P 1339 TROTWOOD LN FLINT, MI 48507	62687	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$32,462.00 (U) \$32,462.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CLAIMS TO BE DISALLOWED AND EXPUNGED	100		\$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,839,590.24 (U) \$10,839,590.24 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
MOTORS LIQUIDATION COMPANY, et al.,	:
f/k/a General Motors Corp., et al.	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

ORDER GRANTING DEBTORS' 170th OMNIBUS OBJECTION TO CLAIMS
(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)

Upon the 170th omnibus objection to expunge certain compensation and welfare benefits claims of retired and former salaried and executive employees, dated January 26, 2011 (the "**170th Omnibus Objection to Claims**"),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), pursuant to section 502(b) of title 11, United States Code (the "**Bankruptcy Code**"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "**Procedures Order**") (ECF No. 4180), seeking entry of an order disallowing and expunging the Salaried and Executive Employee Welfare Benefits Claims on the grounds that each Salaried and Executive Employee Welfare Benefits Claim is for an obligation for which the Debtors have no liability, all as more fully described in the 170th Omnibus Objection to Claims; and due and proper notice of the 170th Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided;

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 170th Omnibus Objection to Claims.

and the Court having found and determined that the relief sought in the 170th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 170th Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the 170th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit "A"** (the "**Order Exhibit**") annexed hereto under the heading "*Claims to be Disallowed and Expunged*" are disallowed and expunged; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to any claim listed on Exhibit "A" annexed to the 170th Omnibus Objection to claims under the heading "*Claims to be Disallowed and Expunged*" that is not listed on the Order Exhibit; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

United States Bankruptcy Judge